HON'BLE MR. K. M. KORAH : ഇതിനേ സംബന്ധിച്ച് എനിക്ക് പറയുവാനുള്ളത് ചെമ്പ് അഞ്ചലാഫീസിൽനിന്നും ഇപ്പോൾ ആ പ്രദേശത്തിരിക്കുന്ന ആഫീസിലേക്ക് രണ്ടര മൈലേയുള്ളു. ഏകദേശം അതുസരിച്ച് കുറഞ്ഞത് മുന്നു മൈലെങ്കിലും ദൂരമുണ്ടായിരുന്നാൽ മാത്രമേ പുതുതായി അഞ്ചലാഫീസ് സ്ഥാപിക്കുവൂ.

MR. P. GOPALAN : ബ്രഹ്മമംഗലം സഞ്ചാരസൌകര്യം കുറവുള്ള സ്ഥലമാണെന്നറിയാമോ?

HON'BLE MR. K. M. KORAH : അറിയാം.

Lift Irrigation.

209. MR. P. GOPALAN: Will the Hon'ble Minister for Agriculture be pleased to state:

(*a*) whether the Government have received any representations for the survey of the possibilities of lift irrigation at Mulakulam in Vaikom taluk; and

(*b*) if the answer to above is in the affirmative what steps have been taken by the Department?

HON'BLE MR. K. M. KORAH: (*a*) No.

(*b*) Does not arise in view of the answer to (*a*).

Agricultural Income.

210. MR. K. S. JOSEPH (*Thiruvella VI—General*) : Will the Hon'ble Minister for Income tax be pleased to state:

(*a*) the basis or data on which agricnltural incomes are assessed for purposes of income-tax whether the Agriculturist has not produced accounts or kept accounts in the form of day books and ledgers;

(*b*) whether officers are expected or instructed to make local investigations for making assessments;

(*c*) whether they are expected to comply with the request of assessees for such local investigations; and

(*d*) whether it was on the recommendation of the Income-tax Commissioner that Agricultural income-tax comes between income of Rs. 2,000 and Rs. 3,000 were transferred to Tahsildars?

HON'BLE MR. C. KESAVAN: (*a*) Where correct accounts, even if they are not in the form of Day Books, and Ledgers, are maintained the income is computed on the basis of the accounts. In the absence of correct accounts the income is fixed with regard to the nature of the land, its fertility, yield per acre conceded by neighbouring cultivators etc. Information is also obtained from the Revenue authorities.

(*b*) The Income tax Officers make local investigation if they think it necessary.

(*c*) They comply with the assessees' requests in cases where local investigation is necessary.

(*d*) Yes.

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